

# GASOLINE SUPPLIER AND WHOLESALE DISTRIBUTOR PREPAID SALES TAX REPORT

This form is issued under authority of P.A. 244 of 1983. Filing of this form is voluntary, but the form must be filed for credit to be allowed.

## NOTE

Effective with returns for January 1993, this credit cannot be taken against Gasoline Tax. File this form with your Discount Voucher (form 161 (formerly C-3094)) or Combined Return (form 160 (formerly C-3200)). If you are not required to file a return, mail this form directly to Michigan Department of Treasury, Treasury Building, Lansing, MI 48922.

### General Information

This supplemental report is used by the wholesaler for three purposes:

1. To claim credit for prepayments made on retail sales;
2. To account for over-collection of the prepayment because of blending of alcohol and gasoline by a wholesaler; and
3. To allow credit for sales of gasoline on which prepayments were made and which were delivered to out-of-state locations.

**Wholesalers** should complete lines 1 through 11 as directed in the instructions at the top of the reverse side of this form

(Line-By-Line Instructions for Wholesalers). This will give credit for retail sales and out-of-state sales. It will also account for over collections because of blending. (NOTE: Wholesalers who blend alcohol and gasoline should recover the prepayment on sales to retailers or other wholesalers at the full rate on the total gallons of blended gasoline.)

**Wholesalers who have no sales, use or withholding tax liability on a continuing basis, see instructions on the reverse side of this form.**

**Wholesalers who make no retail sales, make no deliveries to out-of-state locations and do not blend gasoline, do not use this form. You will recover all of your prepayments through sales to retailers or other wholesalers.**

**SEE LINE-BY-LINE INSTRUCTIONS ON THE BACK OF THIS FORM.**

1. Account No.	2. Registered Business Name			
4. Return Period Month-Year	3. Address	City	State	Zip

DOLLARS

5. Total Amount Due. Enter the amount from discount voucher (161), Total Payment line or combined return (160), Total Payment line..... 5 \_\_\_\_\_

GALLONS

6. Total Payments Less Adjustments

a. Prior month ending gasoline inventory on which tax was prepaid ..... (6a) \_\_\_\_\_

b. Purchases on which tax was prepaid to the state (form 173 (formerly C-3237)) or to the supplier during return period.   
 ☐ Check here if OUT-OF-STATE DELIVERY ..... (b) \_\_\_\_\_

c. Add lines 6a and 6b ..... (c) \_\_\_\_\_

d. Ending wholesale plus retail gasoline inventory for return period ..... (d) \_\_\_\_\_

e. Alcohol or other agents blended during return period. Multiply gallons by current prepayment rate and enter amount under dollars.   
 See instructions. .... (e) \_\_\_\_\_

f. Add lines 6d and 6e ..... (f) \_\_\_\_\_

g. Adjusted prepayments. Subtract line 6f from line 6c ..... (g) \_\_\_\_\_

7. Amount of prepaid tax recovered on sales to wholesalers and/or retailers.   
 Do not include amounts on line 6e ..... (7) \_\_\_\_\_

8. Net Amount Prepaid. Subtract (in dollars column) line 7 from line 6g.   
 If negative amount, it is tax due. Add to line 5 and pay total ..... (8) \_\_\_\_\_

9. Sales Tax Collections Discount. Enter 2/3 (.6667) of line 8 ..... See instructions ..... (9) \_\_\_\_\_

10. Add lines 8 and 9. .... 10 \_\_\_\_\_

11. NET PAYMENT DUE. Subtract line 10 from line 5.   
 See instructions for information on making payment ..... 11 \_\_\_\_\_

## Line-by-Line Instructions for Wholesalers

Follow these instructions if you are a wholesaler who:

1. Sells gasoline at retail, including deliveries to company owned stations.
2. Makes no retail sales, but who delivers gasoline (on which sales tax has been prepaid) to out-of-state locations.

**Line 1** Enter your account number.

**Line 2** Enter the name under which the business is registered.

**Line 3** Enter the business address.

**Note: This form is separated from other forms or correspondence for processing. Without lines 1, 2 and 3 we cannot identify the taxpayer.**

**Line 4** Enter the return period to which this credit is to be applied (month/year).

**Line 5** Total amount due. Enter the total amount due from Payment Amount line of form 161 (formerly C-3094), or Total Payment line of your form 160 (formerly C-3200).

**Line 6** Sales tax prepaid to supplier adjusted for ending inventory and alcohol or other agents blended by wholesalers.

a. Enter total gallons of gasoline and total dollars prepaid on prior months ending inventory of gasoline.

b. Enter purchases on which tax was prepaid to the State (173) or to the supplier during return period.

NOTE: The number of gallons purchased and amount of dollars prepaid should be determined from your purchase invoices for this return period.

c. Enter total of lines a and b.

d. Enter ending gasoline inventory (wholesale plus retail) for return period.

e. Enter gallons of alcohol or other agents on which sales tax has not been prepaid that is blended by the wholesaler with gasoline disbursed at wholesale only during return period. Multiply gallons of blending agents by current prepayment rate and enter the results in the DOLLARS column. (See your current gasoline invoices for the correct prepayment rates).

f. Enter total of lines d and e.

g. Adjusted prepayments. Subtract line f from line c.

**Line 7** Amount of prepaid tax recovered on sales to wholesaler or retailer, except for gallons and amount on line 6e. Enter gallons and total prepayment recovered.

**Line 8** Net amount prepaid. Subtract line 7 (amount recovered) from line 6g (Adjusted Prepayments).

**Line 9** Sales tax early payment discount. **NOTE:** The discount is allowed only on the 4% tax rate. No discount is allowed on the additional 2%. This line does not apply if retail sales are to tax exempt customers and/or no sales tax is due. For taxpayers who make an early payment by the 7th and a timely payment by the 15th, the combined discounts cannot exceed \$20,000.00 per tax per month. The maximum allowable discount for payments made after the 7th, but before the 15th, is \$15,000.00 per tax per month.

If discount payment voucher (form 161) or sales tax return (form 160) is filed:

a. By the 7th of the month due, enter 0. (Full discount allowed on voucher or return.)

b. After the 7th, but by the 15th, enter .25% (.0025) on 2/3 (.6667) of line 8. (.5% discount allowed on return.) (e.g. Line 8 = 10,000,  $\$10,000 \times .6667 = \$6,667 \times .0025 = \$16.67$ .)

c. After the 15th, enter .75% (.0075) on 2/3 (.6667) of line 8. (e.g. Line 8 = 15,000,  $\$15,000 \times .6667 = \$10,000.50 \times .0075 = \$75.00$ .)

For filling out the discount voucher or sales tax return, follow the booklet *General and Line-by-Line Instructions* included with your Sales, Use and Withholding Tax returns, including instructions for the discounts.

**Line 10** Enter total of sales prepaid (line 8) and discount (line 9).

**Line 11** Net payment due. Subtract line 10 from line 5 and enter the difference. If line 8 is a negative credit (line 7 is greater than line 6e), then add line 8 to line 5 and enter total on line 11. Skip lines 9-10. This is your net payment due. Make your check for this amount rather than the amount shown on your voucher 161, or tax return 160. DO NOT write this amount on your return. Send form 429 (formerly C-3239) with your payment and voucher 161 or return 160 to the address for filing your regular return. If line 10 is more than line 5, you may use the excess credit on your next month's return. Simply reduce the amount of the check for the next month by the amount of the overpayment. Do not alter or adjust the tax due figures on the next return because of this credit.

If you wish to receive a refund, you must attach correspondence (include your name and account number) requesting a refund (or other disposition of credit).

### Instructions for Wholesalers Who Have No Sales, Use or Withholding Tax Liability on a Continuing Basis

Do not file a Combined Return for Michigan Taxes (form 160). Enter "0" on line 5 and on line 9. Otherwise, follow the instructions above.

**File this form with your Discount Voucher (form 161) or Combined Return (form 160).  
If you are not required to file a return, mail this form and a letter requesting a refund to:  
Michigan Department of Treasury, Treasury Building, Lansing, Michigan 48922.**